

## The Hilo Hotel,

R. L. Scott, Manager

First class in every respect.

Delightful location. Spacious verandas, commanding fine view of mountain and ocean.

Rooms large and airy, opening on to side verandas.

Cuisine the Best.

Service Excellent.

Special rates to permanent guests and persons taking meals only.

Clubhouse and billiard rooms attached to Hotel.

Rates \$3.00 per day.

Conveyance meets all steamers.

## HILO SALOON

KING STREET.

## Enterprise Lger Beer

On Draught, Ice Cold.

Two Glasses for 25 Cents.

The Finest of

Liquors,

Beers,

Wines, and

Cordials

At Moderate Prices.

J. S. Canario,

Manager.

## UNION • SALOON

SHIPMAN STREET

First Class

LIQUORS  
WINES AND  
CORDIALS

At Moderate Prices.

MIXED AND FANCY DRINKS

Concocted by

EXPERIENCED MIXOLOGISTS

The Celebrated

Enterprise Beer  
On Draught.

Two Glasses for 25 cts.

J. G. SERRAO,

Proprietor.

## UNCLE SAM'S Union Cigar Stand

FOREIGN AND DOMESTIC  
TOBACCOS AND CIGARS

5c "EL MERITO"

5c "MANILA"

10c "EL PALENCIA"

10c "BOHEMIAN CLUB"

and others

Select Cigarettes

S. C. SHAW - Proprietor  
Waiameneue Street, Hilo

## Buffet

Beer

## All Run Down

When your vitality is low, you are miserable all the time. Your nerves are weak and your appetite is poor. You have no ambition, and you are languid and depressed all the time.



What you need is a good strong tonic, as described by Mrs. H. Austin, of Wellington, New Zealand. She sends her photograph and says: "I was so weak and tired all the time that I could not sleep at night. Or, if I did sleep, I was as tired in the morning as when I went to bed. I was all run down. I then tried Ayer's Sarsaparilla. After taking two bottles I found myself greatly improved, and soon I was completely restored to health. I think it is a great family medicine."

## AYER'S Sarsaparilla

There are many imitations "Sarsaparillas." Be sure you get Ayer's.

You will improve faster by using Ayer's pills with the Sarsaparilla. Take just enough each night to have one good, free movement of the bowels the day following.

Prepared by Dr. J. C. Ayer & Co., Lowell, Mass., U.S.A.

For Sale by HILO DRUG COMPANY

## Peacock Block

## Offices AND Stores

Finest quarters in town for Professional and Business Offices.  
For plans and particulars apply to the office of W. C. Peacock & Co., Hilo.

## KEYSTONE SALOON

When you need a drink call at the KEYSTONE, corner Front and Ponohawai streets. A first class line of

WINES  
LIQUORS  
BEERS

always on hand.

Telephone 106

## W. DOWNER

Proprietor.

## The Corner Restaurant

FRONT AND CHURCH STS.

If you appreciate a good meal nicely prepared call and see me.

Meals 25c Up

C. SHIMAMOTO, Prop.

Late Suppers from 8 p. m. to 1 a. m.

## CAN RECOVER TAX.

Collector Chamberlain Will Refund Tax on Money Left to Charity.

Roy H. Chamberlain, Collector of Internal Revenue, is ready to refund any tax paid in Hawaii upon bequests for the use of religious, charitable or educational institutions, if proper application is made to him. He has received a letter from the Acting Commissioner in which the method of obtaining this refund is outlined. The rules laid down are as follows:

The claims shall be made upon the usual refunding blank (form 46) issued by the Internal Revenue Office and to be obtained from collectors of internal revenue.

In cases where estates have not been closed, the claims should be made by executors or administrators.

Where estates have been closed and the administrators or executors discharged, the claim should be made by an officer of the corporation, association or society upon whose legacy or legacies the tax was paid, provided that the tax was actually deducted from the legacy or that the legacy was decreased by the payment of the tax.

If in any case where the estate has been closed the tax was paid from the corpus of the estate and the separate legacies were not reduced on account of the taxation, the claim should be made by the residuary legatees or parties who actually bore the burden of taxation.

In all cases the claim should be made under oath before an internal revenue officer, or an officer with a seal, and must be accompanied by satisfactory evidence as to the character of the corporation, association or society, and evidence as to whether the tax was paid from the corpus of the estate or from the individual legacies.

The claims should be filed with the collectors of the districts in which the taxes were paid, or with the deputy collector of the division of such district in which the claimant resides.

The deputy collector will investigate the facts and furnish a certificate under oath, and the collector will also make such investigation as will enable him to certify to the truth of the claimant's statement, the validity of the claim, the amount of tax paid, and the date of payment.

After the collector has certified to the claims he will forward them to the office of the Commissioner of Internal Revenue, who will cause them to be examined, and in all cases where he is satisfied that the amount claimed or any portion thereof was paid by the claimant as taxes on legacies for the uses of a religious, literary, charitable or educational character, or for the encouragement of art, or legacies or bequests to societies for the prevention of cruelty to children, he will make the proper allowance thereon, first submitting cases where the amount involved exceeds \$250 to the Secretary of the Treasury for his consideration and advisement. After the allowance by the Commissioner of Internal Revenue the claim will be submitted to the Auditor for the Treasury Department for adjustment.

The Auditor will adjust the claims as claims for the refunding of taxes erroneously collected are now adjusted, and the warrants when drawn shall be transmitted to the Commissioner of Internal Revenue who will mail them to the collector for delivery.

ROBT. WILLIAMS, JR.  
Acting Commissioner.

Senator Platt's Maxims.

Senator Platt's maxims for publication are these:

"It is better to be wise than eloquent."

"It is better to be kind than polite."

"It is better to be useful than famous."

"Overconfidence is worse than cowardice."

"Never make a promise if you can avoid it; but never fail to keep a promise when it is once made."

"Let no man say that you have ever broken your word to him."

"Honesty is not only the best policy, but it is the only policy that succeeds in the long run."

## HILO'S FISH MARKET.

The Board of Health Adopts Fish Market Regulations for Hilo.

The Board of Health at its last session adopted the following rules:

1. Market at Waiakea to be a wholesale market only, and all fish offered for sale in Hilo shall first pass through this market and be inspected and counted, and after such inspection shall be delivered and recounted at the retail market.

2. Wholesale to mean dealings between fishermen and holders of stalls in the present retail market on Shipman Street.

3. Fish left over and unsold at 6 p. m. to be inspected and if found in proper condition may go to cold storage and on being again offered for sale shall be labelled as iced fish.

4. Market fees of the wholesale market shall not exceed ten per cent of the sales actually made there.

## Ewa Reduces Dividends One-half.

Honolulu, August 1.—The sensation on Broker's Row yesterday and in sugar circles generally was the announcement that beginning on August 31 next the Ewa Plantation Company dividends would be cut exactly in half. Heretofore the plantation has been paying a dividend of one per cent a month, or twenty cents a share, equal to \$50,000 per month. The new schedule cuts the dividend down to one-half of one per cent, or ten cents a share, equal to \$25,000 per month. The new arrangement was made at a director's meeting held yesterday forenoon.

The news reached the brokers early, but despite the break the Ewa shares did not weaken on the boards. A prominent shareholder said yesterday, that the present prices obtained for sugar are such that the old dividend could not possibly be paid. A rise of a quarter of a cent would make matters right and the dividend of \$50,000 a month could be issued with ease. A rise of a half a cent would set everybody smiling. This gentleman did not believe that the prevailing low prices would continue, but took a hopeful view of the situation.

## Notes From Olaa.

Last week a Japanese woman in Olaa gave birth to triplets, all of the masculine gender. One has since died.

Olaa Sugar Co. have changed the names of their stores from Olaa Sugar Co. Store No. 1 and Olaa Sugar Co. Store No. 2 to Olaa Sugar Co.'s Keaau Store and Olaa Sugar Co.'s Mt. View Store.

Mr. S. G. Walker has rented the Hitchcock cottage at 22 1/4 miles for a few weeks, where his family will enjoy a summer outing.

Olaa Republicans are not dead, only resting and getting ready to show how near they can come to polling every properly registered vote in the precinct.

## TEN BOLD ASSERTIONS.

Regarding Chamberlain's Colic, Cholera and Diarrhoea Remedy.

1. It affords quick relief in cases of colic, cholera morbus and pains in the stomach.

2. It never fails to effect a cure in the most severe cases of dysentery and diarrhoea.

3. It is a sure cure for chronic diarrhoea.

4. It can always be depended upon in cases of cholera infantum.

5. It cures epidemical dysentery.

6. It prevents bilious colic.

7. It is prompt and effective in curing all bowel complaints.

8. It never produces bad results.

9. It is pleasant and safe to take.

10. It has saved the lives of more people than any other medicine in the world.

These are bold assertions to make regarding any medicine, but there is abundant proof of every one of the above statements regarding this remedy. Every household should have a bottle at hand. Get it today. It may save a life. The Hilo Drug Store sells it.

## California \* Fertilizer \* Works.

Office: 534 Clay Street, San Francisco, Cal.

Factories: South San Francisco and Berkeley, Cal.

M. D. HALL, Chemist

## Manufacturers of Pure Bone Fertilizers and Pure Bone Meal.

DEALERS IN

## Fertilizer Materials of Every Description.

Have constantly on hand the following goods adapted to the Island trade:

HIGH GRADE CANE MANURE, DIAMOND A FERTILIZERS, NITRATE OF SODA, SULPHATE OF AMMONIA, HIGH GRADE SULPHATE OF POTASH, FISH GUANO, WOOL DUST, ETC.

Special Manures Manufactured to Order.

The Manures manufactured by the CALIFORNIA FERTILIZER WORKS are made entirely from clean bone treated with acid, Dry Blood and Flesh, Potash and magnesia Salts. No adulteration of any kind is used, and every ton is sold under a guaranteed analysis. One ton or one thousand tons are almost exactly alike, and for excellent mechanical condition and high analysis have no superior in the market. The superiority of Pure Bone over any other Phosphatic material for Fertilizer use is so well known that it needs no explanation. The large and constantly increasing demand for the Fertilizers manufactured by the California Fertilizer Works is the best possible proof of their superior quality.

A Stock of "DIAMOND A" Fertilizer will be kept constantly on hand and for sale on the usual terms, by L. TURNER CO., Ltd., Hilo.

For Terms of Sale, which are equivalent to San Francisco prices with freight and other charges added, address:

L. TURNER CO., Ltd.

Hilo Agents for California Fertilizer Works.

## HILO WINE AND LIQUOR COMPANY

J. S. CANARIO, Manager.

## European Wines

European Brandies

European Champagnes

Scotch Whiskey

American Whiskey

in cases and bulk

California Wines

in cases and bulk

Holland Gins, Assorted

## BEERS

Schlitz  
Lemps  
Enterprise

## ENGLISH ALES AND PORTER LIQUORS

TELEPHONE 90.

FRONT STREET, NEAR CHURCH.

## Accuracy and Dispatch

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Upon receiving your order no labor is spared to select from our immense stock the exact article wanted, and the goods are shipped to you the same day. An order is received, if possible. Our customers' interests we make our own. If not already familiar with our methods, a trial order will convince you that it pays to trade with "the big store."



THE EMPORIUM  
San Francisco, U.S.A.